

THE INCOME TAX.

Regulations for Its Collection Approved—When the Tax Is Due and Collectible.

WASHINGTON, Dec. 14.—The secretary of the treasury yesterday approved the regulations prescribed by the commissioner of internal revenue for the enforcement of the collection of the income tax under the late tariff act. Under the regulations provided pursuant to law every citizen of the United States, whether residing at home or abroad, and every person residing and doing business in the United States who has an annual income of more than \$3,500 shall make a full return of the same, verified by his oath, to the collector of internal revenue of the collection district in which he resides, or if not a resident in which his business or property from which income is received is situated on or before the first Monday of March of each year. The first return under the law shall be made on or before the first Monday in March, 1903, and shall include all income from every source received in the year 1901, from the first day of January to the first day of December of said year. Guardians, trustees and all persons and corporations acting in any fiduciary capacity are required to make similar returns for all minors, wards or beneficiaries for which they act. The affidavit to be attached to the list to be subscribed and sworn to by the person making the return is to the effect, that the affiant has included in said return all gains, profits and incomes from every source whatever received by him, or to which he is justly entitled for that year and that he is honestly and truly entitled to make all the deductions entitling to his return and that he has truly answered the interrogatories set forth on said blank form. When completed and duly verified by the oath of the person sending the same must be delivered by mail or otherwise to the collector at any time between the first day of January and the first Monday of March of each year.

The tax due from salaries of officers and from pay of employees of the United States will be deducted from the first excess payment over \$4,000 by paymasters and disbursing officers in paying the same, and will be paid over to the collectors of the several districts wherein such disbursements are made or made payments. It is provided that no part of the salary, fees or emoluments of any state, county or municipal officer is subject to income tax and no return thereof shall be made of the salary or fees of such officers. Salary received by government officials in 1901 shall be included in the first annual return, to be made on or before the first Monday in March, 1903. Appeals, and the methods thereof, are allowed and prescribed in all cases where the person charged with the tax is dissatisfied with the decision of a deputy collector. Severe penalties are imposed on all officers and other persons who make known in any manner, or by any fact or particulars contained in or relating to any return of any taxpayer, or any fact as to the source or amount of the income of any such person. Collectors are strictly directed by the regulations to rigidly enforce this provision.

The tax on incomes for the year 1904 will be due and payable on or before the first day of July next.

A NOTABLE BASEBALL PLAYER.

The Late Captain of the New York Club to Practice Law.

New York, Dec. 14.—John M. Ward, who recently retired from the baseball field, was one of the best known players in the country. He resigned his position as manager and captain of the New York baseball club, and in the future will devote his time to the practice of law. Ward was born in Bellefonte, Pa., thirty-four years ago. After a few years in the district schools he attended the Pennsylvania State college. On the college team he played third base. In 1870 he mastered the art of curve pitching and became famous as a pitcher. He has held positions of note in some of the leading clubs of the United States. He was captain of the All-American team which with the Chicago nine made the famous tour of the world in 1889. The ex-manager is a graduate of the Columbia Law School.

DOESN'T BELIEVE THEM.

The Japanese Minister at Washington on the Port Arthur Outrages.

WASHINGTON, Dec. 14.—The following statement was issued from the Japanese legation yesterday: The Japanese minister expresses the strongest disbelief in the report of the atrocities alleged to have been committed by the Japanese troops at Port Arthur. He does not hesitate to denounce as unqualifiedly false the statement contained in one account telegraphed from Yokohama that there was an unrestrained reign of murder at Port Arthur for three days after its capture, and that practically all the inhabitants were butchered in cold blood. He believes, therefore, that these reports were grossly exaggerated, and thinks that the official report of what really happened, which will certainly be made public, will prove them to be so.

After Sleeping Car Companies.

Washington, Dec. 14.—Representative Fielder, of New Jersey, yesterday introduced in the house a bill affecting railroads using sleeping and parlor cars. Companies using sleeping and parlor cars are required to provide a safe for the protection of a care of all valuable property carried by passengers.

It is made unlawful to charge more than one-half cent per mile for lower berths and one-third of a cent for upper berths in such sleeping cars. For parlor, boudoir or drawing room cars the charge per seat is not to be greater than one-half cent per mile.

Continued Withdrawals of Treasury Gold.

WASHINGTON, Dec. 14.—The withdrawal of \$2,100,000 in gold from the sub-treasury at New York is announced. This leaves the gold reserve \$103,978,475, and makes a total of \$12,702,000 which has been withdrawn since December 1. Of yesterday's withdrawals \$1,300,000 is known to be for export. The cash balance in the treasury is \$105,571,782. So far this month the expenditures of the treasury department exceed the receipts by \$4,504,530, making the total deficit since July 1, 1904, the beginning of the fiscal year, \$86,402,645.

DEBS CONVICTED.

American Railway Union President Found Guilty of Contempt.

CHICAGO, Dec. 13.—"Guilty as charged" was the finding announced today by United States Circuit Judge William Woods against President Eugene V. Debs and all the directors of the American Railway union, accused of contempt of court in violating the strike injunction last summer.

When Judge Woods had concluded his opinion he asked whether the defendants had anything to say, and Attorney Darrow, representing the defendants, asked that his clients might retire for a consultation. After a brief recess the strike leaders fled back into court, ranging themselves before the bench. Attorney Darrow, speaking for them, said they had no wish to make separate speeches, but felt that they had done no wrong. The attorney advised the court that Director McVane, one of the defendants, was out of the city during the strike. A lengthy argument between attorneys followed over the proposition to discriminate in McVane's favor, which the court terminated by suspending sentence on him.

In sentencing the other defendants Judge Woods said punishment should be neither vindictive nor trivial. These men were in willful contempt, under what legal advice he should like very much to know. These men were the leaders, in a great measure, of law breakers, and were responsible as leaders. Ignorant men who followed them had been punished. Debs was more responsible than any other. He was a man of marked ability and power over men and he (the judge) felt constrained to discriminate between him and the others. The punishment against all defendants except Debs would be three months in jail, and against Debs six months.

The defendants did not appear particularly crushed by the punishment. Debs whispered a few words to his sister, who sat near, and they both laughed heartily. Howard and Hogan both exchanged smiling glances, and Keliher grasped his attorney's hand and appeared to offer congratulations. It was evident that all had expected much more severe sentences, and all were looks of relief.

The court announced that the punishment was not to take effect for ten days, in which time the defendant's attorneys will prepare an appeal. The prospective prisoners, after a short consultation with their attorneys, left the court room.

The defendants with their official positions in the American Railway union are: President, Debs; vice president, Howard; secretary, Keliher; treasurer, Rogers, and directors, Burns, Elliott, McVane, Hogan and Goodwin. The debate that followed was spirited, especially when the question of socialism came up.

THE FEDERATION.

Spirited Debate at Denver Over the Political Program of the American Federation of Labor.

DENVER, Col., Dec. 13.—On the assembling of the convention of the American Federation of Labor at 10 o'clock the "political programme," which was submitted by the last convention to the various unions to be acted upon by them and then by the federation was taken up. It was as follows:

Whereas, The trade unionists of Great Britain have, by the light of experience and the logic of progress, adopted the principle of independent labor politics as an auxiliary to their economic aims;

Whereas, Such action has resulted in the most gratifying success; and

Whereas, Such independent labor politics are based upon the following programme, to-wit:

First—Compulsory education.

Second—Direct legislation.

Third—A legal eight hour work day.

Fourth—Sanitary inspection of work shops, mines and homes.

Fifth—Limitation of employers for injury to health, body or life.

Sixth—The abolition of the sweating system.

Seventh—The municipal ownership of street cars and gas and electric plants for public distribution of light, heat and power.

Eighth—The nationalization of telegraphs, telephones, railroads and mines.

Ninth—The ownership by the people of all means of production and distribution.

Tenth—The principle of referendum in all legislation.

Resolved, That the convention hereby endorse this political action of our British comrades, and

Resolved, That this programme and basis of a political movement be and is hereby submitted for the consideration of the labor organizations of America, with the request that their delegates to the next annual convention of the American Federation of Labor be instructed on this most important subject.

After a spirited discussion, at 12 o'clock the previous question was called for and the roll call resulted in the striking out of the preamble by a vote of 1,503 to 801. A vote was then taken on plank one, without debate. It was adopted. The convention decided to consolidate planks two and eleven, making the plank read: "Direct legislation through the referendum." It was adopted.

Pension Bill Passed.

WASHINGTON, Dec. 13.—The time of the house was consumed yesterday with debate on the pension appropriation bill and although it abounded in charges and counter-charges, it lacked interesting details. The bill carries \$141,281,370 and was passed without amendment. The HAT resolution of inquiry calling on the secretary of state for the correspondence relating to the payment of \$425,000 in the bill in connection with the far seal controversy was adopted. The evening session was devoted to the consideration of private pension bills. The house then adjourned until Monday.

Fugitive Atterbury in Africa.

WASHINGTON, Dec. 13.—F. E. Atterbury, the attorney of Mayville, Mo., who, by forgeries and bogus deeds of trust, discovered last summer, cheated an eastern loan trust company out of many thousands of dollars, has been located by the state department as building a railroad in the African continent, 1,000 miles from Cape Town. He was a well connected lawyer, and enjoyed the esteem and absolute confidence not only of the people of Mayville, but of all that section of the state before his crimes were discovered. Congressman Dockery sent the state department after him.

Lavigne Knocks Bowen Out.

NEW ORLEANS, Dec. 13.—George Lavigne and Andy Bowen fought last night in the Amphitheatrum club in the presence of about 1,400 people. The purse was for \$3,000 divided, \$2,500 to the winner and \$500 to the loser. With the exception of the first round Lavigne had the best of the fight clear through.

Bowen was knocked out in the eighth round, and was carried limp and senseless from the ring by his seconds to his room, where physicians waited to bring him to consciousness. At 1 o'clock this morning Bowen's condition had not improved.

ARID LANDS.

A Bill in the Senate That Is Considered of Importance to the West.

WASHINGTON, Dec. 13.—The bill concerning the entry of land for sites for reservoirs, gravel pits and pipe lines, which was agreed to in the senate, is considered of vast importance by the representatives of the western states, who consider that it will materially increase the facilities for the reclamation of the arid lands in that section. The provision in the bill of most general importance is the authorizing any citizen or association of citizens of the United States or any ditch or water company to acquire lands from the government for reservoir purposes at a price not less than \$2 per acre. It is provided that when the lands so acquired are mineral in character, no patent shall be authorized the purchaser to export mineral from them, but that all such mineral shall be reserved to the United States. It is also provided that a failure to utilize such lands within three years after their entry, or abandonment work shall constitute a forfeiture. Another provision is that the privileges granted by the act shall not be construed to interfere with the control of the water for irrigation and other purposes under the law of the state wherein the lands are situated. Lands included in any reservoir site reserved by the United States are not subject to entry under the act. State, county or district organizations are also authorized to apply for storage reservoirs, not reserved by the United States for the storage of water for irrigation, mining or other useful purposes, whereupon the secretary of the interior is to set aside the land included in the site from entry. The portion of the bill relating to gravel pits, reservoirs and pipe lines for railroads provides that the secretary of the interior may sell sites for such improvements to railroads, traversing the public domain in bodies not exceeding 100 acres at their appraised value, where they are not located within the limits of any park or reservation.

THE AUTHOR OF "TRILBY."

A Good Artist Turns Out to Be a Better Novelist.

LONDON, Dec. 14.—George Du Maurier, who for nearly thirty years has been famous as an artist, is now known to the world over as a novelist. His latest serial, "Trilby," has placed him in the front rank of great fiction writers. Du Maurier was born in Paris in 1834, and educated in the French capital, in London, Belgium and the Netherlands. Early in life he passed six years, returning to London in 1853. For many years he has been a regular contributor to Punch, and in that paper some of his most famous caricatures have appeared. Mr. Du Maurier turned his attention to literature only a few years ago. His first novel was entitled "Peter Ibbotson." The artist author is happily married and has several pretty daughters, who are models for many of his pictures.

MORE CADETS WANTED.

West Point Board of Visitors Make Some Important Recommendations.

WASHINGTON, Dec. 14.—Senator Bate, chairman of the board of visitors to West Point military academy, yesterday presented the report of the board to the senate. The report takes a strong ground in favor of a change of the law which will increase the number of cadets to 400, or one for each senator and representative, and twenty for the president, instead of the present number, which is about 250. Discussing the wisdom of the change, the board says that a part of the number graduated every year could be retired to private life, remaining, however, subject to the command of the country. The board also suggests that these surplus West Point cadets would make excellent militia officers. While the board has nothing but praise for the theoretical instruction in the academy in most respects, it finds fault with the "balting English," the lack of facility of expression on the part of many cadets, which, it says, is "painfully apparent."

POSTAL APPROPRIATIONS.

Sub-Committee Has Completed the Bill Providing for 1905-6.

WASHINGTON, Dec. 14.—The sub-committee of the house committee on post roads has completed the post office appropriation for the year of 1905-6. The estimate made in the estimates were about \$1,000,000 for railway mails and about \$300,000 in star mail service. All of the cuts were in places where deficiencies can be created. There was some discussion in the committee relative to the recommendation of Postmaster-General Hissell to reform the second-class mail service, but it is thought that it will be impossible to get any such provision through the house at this session.

Better Treatment Promised.

LONDON, Dec. 14.—The Chronicle asserts the Rothschilds secured, as a condition precedent to their placing the recent Russian loan, a promise from Russia that the Jews in that country would be accorded better treatment than they have heretofore received.

Chinese Dictator Appointed.

LONDON, Dec. 14.—A dispatch from Tien Tsin says that Prince Kung, president of the Tsing-ti-Tanun, president of the admiralty and co-director in the war operations, has been appointed president of the grand council. This makes him virtually dictator, and will facilitate a settlement when the Japanese are ready to treat for peace.

The Pope Confronted to His Rooms.

LONDON, Dec. 14.—The Lancet says the pope is suffering from catarrhal symptoms and that he has been forbidden by his physicians to leave his private apartments.

Fireman Scalded to Death.

ATLANTA, Ga., Dec. 14.—A special from Milledgeville, Ga., says that yesterday morning a train went through a trestle near the place and scalded to death the fireman. Engineer J. T. Dickens was scalded and will die. The wreck was caused by rain washing out the trestle.

Gallup, N. M., Swept by Fire.

GALLUP, N. M., Dec. 14.—Two-thirds of the business portion of this city burned last night. The fire started in Reitz & Johnson's butcher shop from an unknown cause. The loss is fully \$50,000, partly insured.

THE MODERN NEWSPAPER.

It May Have Faults, but It Is a Powerful Influence for Good.

The development of the newspaper has been something phenomenal. The whole number is nearly nineteen thousand, about one in ten published every day. They have many faults, as the newspaper which is only the history of each day, written before its close—must have. The faults are, perhaps, somewhat exaggerated with us, owing to the wider range of news topics. Their sensationalism, scrappiness and dogmatism produce something of mental dissipation in cases of overindulgence. But the majority of newspapers, everywhere and of every grade, are conducted with honesty and conscience by men who have learned both what the public wants and in what they can hope to lead it.

The influence of this history of a day—read by millions of people—is incalculable, in general, is good. It leads many persons further into the study of some questions about which they had received a hint or a scrap of information. Nowhere is this great engine of modern civilization better used or appreciated than with us. In addition to the news it pours into its columns day by day it publishes every year thousands of articles on the most important and interesting topics. No there is it so thoroughly engrossing, it was once the fashion to insist upon the truth of Pope's line, "A little learning is a dangerous thing," but the field of knowledge has now become so vast that we must recognize the limitations of time and insist that if a little be a danger none at all is fatal.

Our newspapers give thousands of persons first a faint idea of the existence of something before unknown. Then a little insight and, last of all, the third part of the knowledge of the world by deep drafts at the fountain of knowledge. In brief, they draw out the faculties of uncounted millions who otherwise would never learn nor have the desire to learn.—Nineteenth Century.

IN THE WHITE CELLS AT JOLLET.

A Species of Punishment That No Prisoner Can Long Endure.

Public sentiment became so strong several years ago in the state of Illinois against the dark cell that the legislature took a hand and abolished the institution. Some means of subduing the refractory spirit of convicts who would not work was necessary, and as whipping was abolished the warden at Joliet evolved the most effective and effective form of torture yet discovered. The dungeon was supplanted by what is known as the white cells. They are located in a detached building in a portion of the inclosure far distant from the workshop. The walls of the cell are of great thickness, the silence of the tomb prevails. They are lighted from above, but no glimpse of the sky can be obtained, and the walls, floor and ceiling are painted a glaring white. Even the narrow board, the only piece of furniture in the cell, upon which the prisoner is permitted to sleep outside of working hours, is painted white. During the hours when the other convicts are at work the man in the solitary is handcuffed to the door of his cell, his hands being chained at an easy and natural elevation. There is not a speck of color to relieve the steady, glowing white with which he is surrounded. The effect is terrible when taken in connection with the deathlike silence. Within an hour the brain of the prisoner begins to swirl and he becomes deathly sick. Few men have ever been able to stand the white cell, with its maddening, monotonous, unrelieved glare for a single day before they begin to beg for mercy. Two or three hours of the tomb-like surroundings generally brings the most violent and rebellious spirit to terms.—N. Y. Advertiser.

Very Much Worn.

Embroideries of all kinds will be very much worn, one of the newest being a thick butter-colored creation, partaking somewhat of the nature of lace, which will be used alike on dresses of all kinds of material. A pretty way of arranging lace on a waist is to cross it in folds from right to left, drawing the ends through a rhinestone buckle and allowing them to fall below or fasten with the buckle. Wide black moiré ribbon will be largely used for dress trimmings, also for the bows on hats and for the immense bows around the neck.—N. Y. World.

His Last Chance.

"Did you ever notice," said Mrs. N. Peek, "that about half the pictures in the photographers' windows are of bridal couples? I wonder why they always rush off to a photographer as soon as the knot is tied."

"I guess the husband is responsible for it," said Mr. Peek. "He realizes that it is about his last chance to ever look pleasant."—Cincinnati Tribune.

THE GENERAL MARKETS.

KANSAS CITY, Dec. 13.

CATTLE—Best beefs.....\$3.70 @ 4.75

Stewards.....2.00 @ 3.00

Native hogs.....2.20 @ 3.00

HOGS—Good to choice.....4.00 @ 4.40

WHEAT—No. 2 red.....51 @ 52

CORN—No. 2 hard.....39 1/2 @ 40 1/2

OATS—No. 2 mixed.....30 1/2 @ 31 1/2

RYE—No. 2.....42 @ 43

BARLEY—Patent, per sack.....14 1/2 @ 15 1/2

FLOUR—Patent, per sack.....14 1/2 @ 15 1/2

WHEAT—Choice timothy.....7.00 @ 8.00

Pancake flours.....7.00 @ 8.00

BRAN—(sacked).....61 @ 63

BUTTER—Choice creamery.....22 @ 23

EGGS—Choice.....17 1/2 @ 18

POTATOES.....4 @ 5

ST. LOUIS.

CATTLE—Native and shipping.....3.00 @ 5.00

FEEDS.....3.00 @ 4.25

HOGS—Heavy.....4.00 @ 4.45

SLEEP—Pair to choice.....2.50 @ 3.00

WHEAT—Choice.....2.00 @ 2.45

WHEAT—No. 2 red.....32 @ 32 1/2

CORN—No. 2 mixed.....42 1/2 @ 43 1/2

RYE—No. 2.....32 @ 32 1/2

BUTTER—Creamery.....18 @ 18 1/2

LARD—Western steam.....67 1/2 @ 67 3/4

PORE.....12 1/2 @ 12 3/4

CHICAGO.

CATTLE—Common to prime.....3.75 @ 4.50

HOGS—Feather and shipping.....4.00 @ 4.50

WHEAT—Choice.....2.00 @ 2.45

WHEAT—No. 2 red.....32 @ 32 1/2

CORN—No. 2.....42 1/2 @ 43 1/2

OATS—No. 2 mixed.....30 1/2 @ 31 1/2

RYE.....42 @ 43

BUTTER—Creamery.....18 @ 18 1/2

LARD.....67 1/2 @ 67 3/4

PORE.....12 1/2 @ 12 3/4

NEW YORK.

CATTLE—Native steers.....4.00 @ 5.20

HOGS—Good to choice.....4.00 @ 4.25

WHEAT—No. 2 red.....32 @ 32 1/2

CORN—No. 2.....42 1/2 @ 43 1/2

OATS—No. 2 mixed.....30 1/2 @ 31 1/2

RYE.....42 @ 43

BUTTER—Creamery.....18 @ 18 1/2

LARD.....67 1/2 @ 67 3/4

PORE.....12 1/2 @ 12 3/4

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A Taster's Bed.

A pretty and inexpensively furnished bedroom has plain white matting on the floor and pale rose cartridge paper on the walls. The furniture was bought "in the white" and enameled by the girl occupant of the room in white, with here and there a touch of gold, an idea carried out by the narrow white iron bedstead with brass trimmings. Bookshelves were put up around the room by a carpenter and their edges enameled to match the furniture, while from a slender brass rod hang draperies in faint rose color and dull blue silkline. The pictures which adorn the walls are etchings and photographs and very simply framed. There is a very pretty wicker reclining chair and table. Not a thing in the room is elegant or expensive, but its effect is so charming that one cannot enter it without pleasure.—Philadelphia Press.

How's This?

We offer One Hundred Dollars Reward for anyone who can furnish a cure for Hall's Catarrh Cure.

F. J. CUNNEY & Co., Props., Toledo, O.

We, the undersigned, have known F. J. CUNNEY for the last 15 years, and believe him perfectly honorable in all business transactions and financially able to carry out any obligation made by him by his firm.

West & Texas Wholesale Druggists, Toledo, O.

Q. W. WALKER, Kinnear & Marvin, Wholesale Druggists, Toledo, O.

Hall's Catarrh Cure is taken internally, acting directly on the blood and mucous surfaces of the system. Price, 75c. per bottle. Sold by all Druggists. Testimonials free.

Hall's Family Pills, 25c.

"Now, Johnny," said the arithmetic teacher.

"Suppose that one man were to pile stone two feet thick on top of another stone, and the next day another on top of that, and keep on thus for seventy years, what would be the result?" "I dunno," replied the student, "but I guess he'd have a pretty good start for a new post office."

Two at a Birth.

In conjunction with the first appearance of the infant, 1905, will be issued a new Almanac relating to Hostetter's Stomach Bitters, published at Pittsburgh, by The Hostetter Company, in English, German, French, Welsh, Norwegian, Swedish, Italian, Spanish and Danish, and obtaining a free trial of all druggists and country dealers. Besides the matter descriptive of the Bitters, it will contain accurate calendar and astronomical calculations, illustrations, jokes, verses, statistics and other interesting matter.